



# **Process/Schedule**

**Presented at:**

**1<sup>st</sup> Quarter FY 2005 Lessons-Learned  
Conference**

**DFAS-Columbus, March 1-2, 2005**

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# FY 2005 Key Dates

- Feb 11: Preliminary Management Representation Letters were due to IG
- Mar 15, Jun 15, Sep 15: Send Prior Period Adjustment Packages due to DFAS-Arlington
- Apr 15, Jul 15, Oct 20: Notify ODCFO that statements and notes are final
- Apr 27-May 6: Brief OUSD(C) on 2Q05 financial statements
- May 2, Aug 1, Oct 24, Nov 21: Level 1 trading partner report to DFAS-Arlington
- Jul 29: Provide ODCFO initial input for FY05 PAR (request by Jun 30)
- Aug 10: Send management summary schedule for Interim Legal Representation Letter to IG
- Oct 12: Provide RSSI and RSI info to AT&L
- Oct 20: Auditor-required adjustments are finalized



# FY 2005 Key Dates

- Oct 21: Provide formal coordination on FY05 PAR (request by Oct 14)
- Oct 25-Nov 2: Brief OUSD(C) on 4Q05 financial statements
- Oct 27: Provide financial reports to IG for audit
- Oct 28: Send management summary schedule for Final Legal Representation Letter to IG
- Oct 28: Coordinate Final Management Representation Letter with ODCFO
- Nov 4: Send Final Management Representation Letter to IG
- Nov 8: IG and contract auditors provide audit opinions
- Nov 9: Provide IG and ODCFO electronic (PDF) version of FY 2005 financial report



# FY 2005 Key Dates

- Nov 12: Provide 45 copies for Tier 1, 5 copies for Others, and electronic (PDF) version of Final Published version of the FY 2005 financial report to ODCFO
- Nov 15 (OSD): PAR to OMB, Congress and GAO
- Nov 17 (OSD): GFRS to Treasury (OSD)
- Nov 23 (OSD): GFRS Intragov Certification to IG, Treasury and GAO
- Dec 2 (OSD): Comments to Governmentwide Financial Report
- Dec 15 (Treasury): Publishes Governmentwide Financial Report



# What Happens at OSD

- Detailed Internal Milestone List (starts around Day 10)
- Component and Agency-wide Note Assignments for entire A&FP&A Office (20+ people)
- Action Item List Update
- Day 15 (5pm+): OSD analysts print statements and notes and update variance spreadsheet
- Day 15 (5pm+): DFAS begins analysis of statements/notes and writes Agency-wide footnotes
- Day 16 (1pm): OSD Analysts Complete reviews and send Questions with updates due by 5pm
- Day 17 (12pm): Send package to Jonathan and Rick for review



# What Happens at OSD

- Day 17 (12pm-7pm): Send Questions/make final changes
- Day 18 (12pm): Agency-wide statements and notes ready
- Day 18 (6pm): OSD analysts complete review of assigned Agency-wide footnotes/coordinate for changes with DFAS
- Day 19 (11am): Complete written analysis and assemble note packages
- Day 19 (11am-5pm): Jonathan and Rick review all note packages
- Day 19 (6pm): Resolve issues/update notes from final review and print final statements and notes



# What Happens at OSD

- Day 20: DCFO review
- Day 21 (10am): Brief Ms. Jonas and/or Mr. Henke on Agency-wide statements and notes and obtain approval to send to OMB
- Day 21 (8am-5pm): Download final statements/notes from DDRS, save .pdf files, perform final QC (10 sets)
- Day 21 (5pm): Send statements and notes to OMB
- At least 2 Days before briefing: Obtain briefing charts, review charts, provide comments, and send briefing binder to DCFO
- At least 1 Day before briefing: Make changes requested by DCFO and send binder to PDUSD(C) and USD(C)